Index to Volume 117/Index du volume 117

January to December 1984/janvier à décembre 1984

CA MAGAZINE

Topical index/ Répertoire par sujets

Accounting profession
Adams Report: still a catalyst for progress?, The, B.H. Anderson (Nov) 52

Accounting/Comptabilité
Accountant's comments: let's be positive, J.-G. Gagné (Feb) 49
Another perspective on deferred income taxes, N. Brouard and M. Legault (May) 52
New R&D incentives challenge conventional accounting, A.R. Thomas (May) 30
Nouveaux encouragements fiscaux à la R&D, Les, A.R. Thomas (mai) 30
What are the real costs of employee turnover? L. Rousseau (Dec) 48
When should customers pay for construction work in progress in regulated industries?, F.A. Drozd (Nov) 56

Accounting standards/ Normes comptables
Accounting standards for interest futures: it's time for a Canadian perspective, K. Adams (June) 42
Avons-nous besoin d'un cadre théorique comptable au Canada?, I.H. Amernic et W.M. Lemon (juillet) 28
Do we need a Canadian conceptual framework?, J.H. Amernic and W.M. Lemon (July) 22
Setting standards for standard setting, J.H. Denman (Mar) 58

Auditing/Vérification
Expert-comptable mène l'enquête, L', D.L. Pollard (fév) 34
Évaluation du risque, L', C.J. Reiter (juillet) 49
Inside story on financial statement credibility, The, D.J. Johnston and W.M. Lemon (June) 50
Public accountant as private eye, The, D.L. Pollard (Feb) 28
Risk assessment: an important part of the audit, C.J. Reiter (July) 47

Auditing department/ Rubrique Vérification
Ed. by D.J. Cockburn
Another way of looking at internal control, D.J. Cockburn (Nov) 75
Regard nouveau sur le contrôle interne, Un, D.J. Cockburn (nov) 77
Assessing the auditor's initial assessment of PPE, D.J. Cockburn (Sept) 92
Que vaut l'évaluation initiale de la PEP par le vérificateur?, D.J. Cockburn (sept) 93
Évaluation du risque, L', C.J. Reiter (juillet) 49
External/internal auditor relationship — Part 1, The, R.G. Peters (Mar) 78
External/internal auditor relationship — Part 2, The, R.G. Peters (May) 92
Relations entre le vérificateur interne et le vérificateur externe — 1re partie, Les, R.G. Peters (mars) 81
Relations entre le vérificateur interne et le vérificateur externe — 2e partie, Les, R.G. Peters (mai) 96
Risk assessment: an important part of the audit, C.J. Reiter (July) 47
Terminologie de la vérification des projets d'investissement de grande envergure, P. MacLean (jan) 66
Terminology for auditing large-scale capital projects, P. MacLean (Jan) 63

Bankruptcy/Faillites
Quand la banque exige un remboursement immédiat, R.G. Marantz (nov) 46
When your client faces bankruptcy, R.G. Marantz (Nov) 38

Business valuation department
Ed. by R.M. Wise
Value of hindsight, The, R.M. Wise (Oct) 120
Essentials of valuation report writing, The, R.M. Wise (Dec) 66

Comprehensive auditing/La vérification intégrée
Challenge of comprehensive auditing, The, J.-P. Boisclair (Jan) 24
Défi de la vérification intégrée, Le, J.-P. Boisclair (jan) 30

Corporate insurance/Gestion des risques
Effective risk management, K. Kakacek (Mar) 28
Gestion des risques, K. Kakacek (mars) 34
Risk management: insuring against all odds, R.B. Sykes (Dec) 42

Editorial/Éditorial
À la recherche d'une identité (avril) 4
Aspect humaine de la productivité, L' (août) 4
Bottom line is you, The (Mar) 3
Ce qui compte, c'est vous (mars) 4
Ce trac qui nous paralyse (oct) 4
Changements et les choix de l'avenir, Les (P.P. Aspinall) (sept) 4
Changes and choices in the future (P.P. Aspinall) (Sept) 3
Congrès, source de beaucoup de joies, Le (nov) 4
De quoi réfléchir (juin) 4
Économies, ça peut coûter cher!, Les (fev) 4
Fear of flubbing (Oct) 3
High cost of saving, The (Feb) 3
In search of identity (April) 4
New role for PhDs?, A (July) 3
Point sur le doctorat, Le (juillet) 4
Préparons l'avenir (mai) 4
Productivity is mind over matter (Aug) 3
Surveillons Big Brother (jan) 4
Taking charge of the future (May) 3
Time of your life, The (Nov) 3
Watching Big Brother (Jan) 3
Worth thinking about (June) 3

EDP/Informatique
Expanding role of microcomputers in business, The, H.W. Honickman (Aug) 78
Invasion du micro, L', H.P. Kidd et D.H. Leung (août) 66
Managing the microcomputer explosion, H.P. Kidd and D.H. Leung (Aug) 58
Networks: a user's perspective, D.A. Brown (Aug) 94

EDP department
Ed. by D.A. Brown
1984 perspective on the CICA's 1981 EDP guideline, A, M. Burns (Sept) 95
Improving the system development life cycle, J. Stidwell (July) 62
Macro gains for micros, K.A. Barrington (Mar) 96
Personal computers: should every executive have one?, R.G. Parker (Jan) 77
Status report on automating the audit, A, D.A. Brown (Nov) 71

Education department/Rubrique Formation des éludiants
Ed. By R.A. Denham (Jan-Feb); by J.H. Amernic (Mar-Dec)
Bonne recette pour réussir l'examen, Une, M.A. Ally (mai) 104
Canadian professional accounting education: a time for reflection and study, R.A. Denham (Jan) 53
Challenges and opportunities in accounting education, J.H. Amernic (Mar) 84
Comprehensive case revisited, The, G.R. Chesley and J.E.D. Conrod (July) 52
Éducating tomorrow's auditors, W.M. Lemon and D. Lindsay (Sept) 84
Formation comptable au Canada: *un temps d'étude et de réflexion*, La, R.A. Denham (jan) 58
Look at agency theory for the novice — Part 1, A, D.B. Thornton (Nov) 90
Perspectives sur la théorie de la relation mandant-mandataire — Partie 1, D.B. Thornton (nov) 97
Prescription for success on the UFE, A, M.A. Ally (May) 98
Problèmes et possibilités dans l'enseignement des sciences comptables, J.H. Amernic (mars) 87
Question globale en question, La, G.R. Chesley et J.E.D. Conrod (juillet) 57
Réorienter la formation en vérification, W. M. Lemon et D. Lindsay (sept) 86

Financial futures/Les contrats à terme sur titres financier
Accounting standards for interest futures: it's time for a Canadian perspective, K. Adams (June) 42
Contrats à terme sur titres financiers, Les, J.K. Cheung et S.P. Roy (juin) 36
Financial futures: a valuable opportunity for risk management, J.K. Cheung and S.P. Roy (June) 30

Financial management/Gestion financière
Changing profile of financial managers, The, J.M. Simke (July) 42
Productivité, un défi à la mesure du *gestionnaire financier, La, J.S. Picard (mai) 64*
Productivity: a made-to-measure challenge for financial managers, J.S. Picard (July) 36

Financial reports
Making financial reports more decision oriented, G.T. Gourlay (Feb) 42

Financial statements
Inside story on financial statement credibility, The, D.J. Johnston and W.M. Lemon (June) 50

Futureaudit?
A day in the life . . ., H.E. Hardie (Aug) 52

Government incentives
IRDP: The government incentive plan for all regions, S.A. Hertzberg (April) 48

In practice department
Ed. by J.G. Sayers
Art of delegation, The, T.A. Herzog (Oct) 118
Choosing your words carefully, R. Holman (June) 69
Giving lenders the assurance they need, J. Campbell and A. Neuman (Feb) 68
Improving the billing and collection process, M.S. Shapiro (Aug) 119
Maintaining client confidence, T.M. Miller (April) 67
Perfecting practice management techniques, C.F. Fleming (Dec) 62

In public service department
Ed. by R.E. Snodgrass
Accounting for common services in the government of Canada: mirage or oasis?, A. Wickham (Mar) 90
Auditing what isn't, D.B. Rubenstein (Nov) 66
Increasing productivity by establishing a service improvement program, B. Elmore and B. Held (Jan) 73
Where is comptrollership in government?, A.G. Ross (Sept) 88

Investments/Investissements
Foolproof formulas for mastering the IRR, D.N. Liteplo (Oct) 70
Taxflation: a new worry for investors, L.M. Farrell (Oct) 80
Taxflation et choix des investissements, L.M. Farrell (sept) 54

Investment tax credits/Crédits d'impôt à l'investissement
Expanded investment tax credits a boon to Canadian business, W.J. Baillie, (May) 42
New R&D incentives challenge conventional accounting, A.R. Thomas (May) 30
Nouveaux encouragements fiscaux à la R&D, Les, A.R. Thomas (mai) 36

Law
Case of tax evasion: an accountant's day in court, A, T. Avey and M. Quigley (Sept) 58

Law department/ Rubrique Jurisprudence
Ed. by K. Rowan
Affaire Reed — Deuxième partie, L' *(jan) 71*
Ce que vous devez à votre successeur (fév) 66
Aux antipodes, des décisions d'une *grande portée (déc) 75*
Far-reaching decisions may hit home (Dec) 73
Limites de la responsabilité du *vérificateur — Partie 1, Les* (août) 102
Limites de la responsabilité du *vérificateur — 2e partie, Les* (oct) 105
Limits of auditors' liability — Part 1, The (Aug) 100
Limits of auditors' liability — Part 2, The (Oct) 103
Négligence professionnelle: Angleterre et Pays de Galles — Première partie (avril) 58
Negligence professionnelle: Angleterre et Pays de Galles — Deuxième partie (juin) 60
Professional negligence in England and Wales — Part 1 (April) 54
Professional negligence in England and Wales — Part 2 (June) 57

INDEX

Reed decision — Part 2, The (Jan) 69
What you owe your successor (Feb) 64

Letters/Lettres
(Feb) 6, (April) 6, (May) 6, (July) 5, (Aug) 7, (Sept) 5, (Oct) 6, (Nov) 6, (Dec) 5

Management department
Ed. by J.C. Crawford
10 ingredients of successful written presentations, R.M. Cohen (Dec) 64
Corporate insurance in tough times, M. Falkins (June) 63
Financial reports for employees, G.T. Gourlay (April) 60
Improving project management capabilities, M. Andersson (Oct) 86
Managing productivity with statistical techniques, K.L. Oakes (Feb) 79
Successfully evaluating and implementing office automation, V.W. Fearon (Aug) 106

Management/Gestion
Criteria approach to major project management, The, R.L. Khwaja (Sept) 68
Développement des ressources humaines à temps partiel, un problème à plein temps?, Le, E.J. Pavlock (oct) 54
Formation en gestion, La, R. Blanchette et R. Denis (nov) 60
Part-time HRD function: a full-time headache?, The, E.J. Pavlock (Oct) 48
Invasion du micro, L', H.P. Kidd et D.H. Leung (août) 66
Managing the microcomputer explosion, H.P. Kidd and D.H. Leung (Aug) 58
Préoccupation morale en management — Partie 1, La, R. Boulanger et D. Wayland (déc) 56
Rotation du personnel, La, L. Rousseau (oct) 76

Microcomputers/Micro-ordinateurs
Expanding role of microcomputers in business, The, H.W. Honickman (Aug) 78
Invasion du micro, L', H.P. Kidd et D.H. Leung (août) 66
Managing the microcomputer explosion, H.P. Kidd and D.H. Leung (Aug) 58

News/Actualités
Economic outlook
Ed. by J.D. Vasoff
1983 "A" profit team, The (Mar) 20
Being right too soon (Nov) 21
Challenge for our next PM, A (June) 16
Dear Brian (Sept) 19
Dear John (Aug) 26
Investment climate of the '80s: Phase 4 (Feb) 15
Looking out and ahead (July) 12
Politics of interest rates, The (Jan) 16
Stroking budget, The (April) 14
Reagan legacy, The (Dec) 18
Whose side are you on? (May) 16

General/Généralités
10 most common practice pitfalls, The (May) 13
AAA holds first Canadian convention (Oct) 38
AICPA measures student aptitude (Mar) 16
AICPA organizes new tax division (July) 9
AICPA SAS on audit risk and materiality (Mar) 19
Alberta tops in UFE (Feb) 9
Annual report a gold nugget (Jan) 5
Arthur Andersen is No. 1 (May) 16
AuSC releases new *Handbook* sections (May) 12
Avis aux membres (mars) 83, 117, 16
BC Institute approves conflict-of-interest rule (Sept) 16
Boards of directors changing (Jan) 12
CAAA conference '84 (Aug) 16
Canada a leader in worldwide financial reporting (May) 14
Canada lucrative for investors (June) 15
Canadian boards of directors changing (Nov) 21
Canadian CA designation about to be recognized in the US (May) 11
Canadian consumers uncertain (Sept) 16
Canadian shareowners profiled (June) 11
CCAF holds fourth annual conference (Feb) 9
CICA-IAA computer audit conference (Jan) 6
CICA holds first tax forum (Oct) 33
CICA's HRD Conference '84 (Mar) 7
CICA establishes specialization committee (June) 11
CICA launches service for securities commissions (Sept) 14
CICA micro conference a success (August) 12
Computer literacy survey (May) 14
Conference '84 report (Nov) 27
Conference Board forecasts gains (April) 13
Controversial Accounting Recommendations released (June) 11
Création de la bourse Dzurko (jan) 10
Demand for accountants up (June) 12
Dzurko scholarship fund established (Jan) 10
Economic recovery slowing (June) 15
ED on proposed IAG released (July) 6
Erratum (Jan) 11
Erratum (jan) 12
FASB ED on recognition and measurement concepts (Mar) 16
FASB field tests pension proposals (Jan) 11
FASB specifies callable obligation (Feb) 15
Governmental Accounting Standards Board gets green light (April) 9
How CPA students choose employers (July) 10
How ethical are auditors? (Sept) 19
IAPC and Basle Committee *statement on interbank* confirmations (March) 12
IAPC re-exposes ED 16 (Aug) 16
IAPC issues EDs 14 and 15 (Mar) 11
IAPC re-exposes ED 16 (Aug) 16
IAS 23 covers capitalization of borrowing costs (Mar) 15
IASC on related parties issued (July) 8
ICABC task force would prohibit CAs' computerware selling (Oct) 18
ICAO doctoral assistance program (Dec) 18
IEG addresses professional competence (Feb) 11
IFAC releases IEG 4 (Sept) 14
IIA issues first statement (Feb) 14
IIA opens examinations (April) 10
Interest rates misleading economic indicators (July) 10
Israeli CPA exams to be held in Canada (Jan) 10
More Canadian investment in US (April) 10
No recognition for Canadian CA in *US (Dec) 16*
Notice to members (Mar) 16
Ontario management consultants gain legal recognition (April) 10
Price Waterhouse and Japanese firm formalize cooperation (Oct) 43
Pro-forma disclosure for certain business combinations eliminated (April) 9
Proposed AICPA guide on oil and gas accounting and auditing (July) 8
PSAAC ED on government reporting objectives (April) 7
Publication of members' *Directory* delayed (Nov) 16
PSAAC issues two new exposure drafts (Aug) 10
PW & DH&S talk merger (Nov) 18
Quality of earnings: no guarantees (Sept) 26
Retard dans la publication de l'*Annuaire* (nov) 16
SEC accused of rubber stamping (April) 10
SEC staff position on changing prices (Mar) 16
Slack demand for professionals and executives (Dec) 16
Survey shows inadequate micro training (Oct) 43
University of Western Ontario announces management research centre (Aug) 26
Use of advertising and solicitation may be detrimental to accounting profession (Oct) 40
What's really going on (Sept) 19

In print/Vient de paraître
1983 UFE report just off the press (May) 26
Accounting for portfolio investments (April) 18
Accounting and reporting for pension plans (July) 13
Auditing under Canada's Election Act (July) 18
CAs and actuaries agree on working relationship (July) 14
CAs' "Who's Who" now available (Oct) 44
CICA publication compares IASs with Canadian GAAP (May) 27
CICA publishes corporate tax return handbook (May) 29
Conversion démystifiée, La (juin) 24
How reliance on internal control affects audit strategy (Nov) 22
How to account for credit unions (Feb) 26
IFAC issues *Handbook* (Sept) 22
Keeping accountable (June) 24
Nouvel *Annuaire* des comptables agrées (oct) 44
Pour se préparer à l'Examen final uniforme (mai) 26
Special problems of first audits (Mar) 26
Study released on pension plan auditing (Nov) 22
Vérificateurs et actuaires s'entendent sur leurs responsabilités respectives (juillet) 16
Vérification des comptes d'un candidat en vertu de la Loi électorale du Canada (juillet) 18
Yesterdays . . . and tomorrows (Aug) 45

Reviews
(Jan) 22, (Feb) 26, (Mar) 27, (April) 21, (May) 29, (June) 24, (July) 21, (Aug) 45, (Sept) 26, (Oct) 47, (Nov) 22, (Dec) 21

Ottawa report
Advance tax rulings on R&D (April) 18
Amend tax incentives for software, group asks Department of Finance *(Aug) 38*
AG says government's financial statements are misleading (Feb) 19
CICA airs Bill C-24 concerns (Aug) 28
CICA airs concerns to Macdonald Commission (Jan) 19
Combines Investigation Act strengthened (June) 20
Crown corporations legislation reflects CICA concerns (Sept) 21
Direct line to government information, A (May) 23
Government plan to improve productivity (April) 17
Information kit on new customs valuations (Mar) 20
Joint CICA/CBA committee briefs Farlinger (July) 10
New bill to strengthen control over Crown corporations (May) 18
New Federal Crown Corporations Directorate (July) 12
Revenue Canada monitors tax incentive programs (Aug) 43
Revenue Canada sets up communications task force (May) 23
Senate committee urges GAAP for governments (Aug) 36

People/Personnalités
1983 fellowships awarded (Jan) 12
1983 Uniform Final Examination: Top Candidates (Feb) 19
1983-84 Macdonald Award judges appointed (D.H. Bessell and F.W. Chenhall) (June) 7
Article sur la productivité remporte le prix Walter J. Macdonald, Un (J.S. Picard) (sept) 12
Canadian representative to IAPC (J. Fryer) (Sept) 14
CICA appoints three standard-setting chairmen (J.L. Goodfellow, C.S. Barltrop, D. Desautels) (Dec) 10
CICA elects new second vice president (J.L. MacInnis) (Nov) 10
CICA gives priority to long-range planning (K.G. Dalglish) (Aug) 8
Edmonton's finance department wins international award (T. Edwards) (July) 6
Farlinger studying Income Tax Act administration (Mar) 24
First fellows in Québec/Nomination de premiers "Fellows" du Québec (Mar) 25
Gibbins heads new accounting education centre at University of Alberta (M. Gibbins) (June) 8
Grace entre en scène (W. Grace) (oct) 22
Grace in office (W. Grace) (Oct) 22
In-depth investigation of ISIPs wins Macdonald Award (S. Himmel and S.P.W. Kwan) (Sept) 12
Jury pour le prix Walter J. Macdonald (R. Truchon) (juin) 7
More new FCAs (May) 18
New business valuation department offers valuable advice (R.M. Wise) (Oct) 8
New department head for education (Mar) 23
New FCAs in 1984 (Dec) 13
Nouveau rédacteur de la rubrique Formation des étudiants (mars) 23
P.S. Ross elected to Canadian Business Hall of Fame (April) 13
Top UFE scorer all-time tops (Feb) 25

Special events/À surveiller
Amsterdam hosts international EDP auditing symposium (June) 20
Balmy Bermuda beckons (May) 25
CAAA 1984 conference (Mar) 26
CICA's Conference '84 in the sun (Mar) 25
CIPS computer conference (Aug) 45
CIPS offers "Session 84" (Jan) 21
Congrès sous le soleil, Un (Mar) 25
From nothing to something (Jan) 21
Plein cap sur les Bermudes (mai) 25
Teaching the teachers (June) 19

Standards
AICPA exposes statement on prospective financial reports (AICPA) (Oct) 17
AuSC issues ED on limited assurance engagements (CICA) (Oct) 10
CICA releases ED on cash-flow information (CICA) (Nov) 14
FASB proposes guidance on accounting for collateralized mortgage obligations (FASB) (Dec) 15
FASB specifies accounting for costs of creating computer software (FASB) (Nov) 18
FASB statement on futures (FASB) (Nov) 18
FASB still requires disclosure of effects of changing prices (FASB) (Oct) 17
GASB proposal to clarify balance sheet classification of demand bonds (FASB) (Dec) 15
Handbook Section 8100 to be revised (CICA) (Oct) 11

INDEX

IAG on related parties approved (IAPC) (Oct) 15
IAG proposed on going concerns (IAPC) (Oct) 15
IAPC releases guideline on CAATs (IAPC) (Oct) 14
IASC approves ED on accounting for investment (IASC) (Oct) 13
IFAC issues Handbook (IFAC) (Sept) 22
IFAC releases IEG 4 (IFAC) (Sept) 14
Internal auditors given guidelines on fraud responsibilities (IAA) (Nov) 14
More on professional judgment (CICA) (Oct) 13
US GASB issues first statement (FASB) (Oct) 17

Office automation
How the office of the future is shaping up, M. Hart (August) 72

Partnerships
Taking advantage of corporate partnerships, W.D. Goodman (Mar) 42

Personal management
Executive tradeoffs: juggling personal, family and work life, B.S. Greiff (August) 88

Personnel
What are the real costs of employee turnover?, L. Rousseau (Dec) 48

Regulated industries
When should customers pay for construction work in progress in regulated industries?, F.A. Drozd (Nov) 56

Research department/Rubrique Recherche
Ed. by R.D. Thomas
"Auditor's Standard Report" revised, The, D.E. Jeffreys (Oct) 107
CICA releases new Auditing Recommendations, D.E. Jeffrey (May) 84
Comptabilisation des placements de portefeuille: une nouvelle méthode, La, G.D. Trites (avril) 82
Distinguishing limited assurances and Section 8100 reviews, R.A. Wormald (Oct) 109
Faisons le point (jan) 88
Faisons le point (juillet) 73
I.C.C.A. publie de nouvelles recommandations en vérification, L', D.E. Jeffreys (mai) 89
Méthode du report d'impôt: le débat se poursuit, La, R.A. Baines, R. Dieter et J. Stewart (mars) 73
Missions de vérification restreinte et missions d'examen effectuées conformément au chapitre 8100, R.A. Wormald, (oct) 115
New approach to accounting for portfolio investments, A, G.D. Trites (April) 79
New *Handbook* Recommendations on investment tax credits, J.M. Kligman (June) 79
Nouveau chapitre du *Manuel* sur les crédits d'impôt à l'investissement, J.M. Kligman (juin) 82
Objectifs des états financiers des gouvernements, W.K. Strelioff (déc) 83
Objectives of government financial statements, J.J. Kelly and W.K. Strelioff (May) 79
Objectives of government financial statements, W.K. Strelioff (Dec) 88
Revision du chapitre 5400, D.E. Jeffreys (oct) 112
Revue: objectifs des états financiers des gouvernements, J.J. Kelly et W.K. Strelioff (mai) 86
Tax allocation revisited, R.A. Baines, R. Dieter and J. Stewart (Mar) 69
What's going on (Jan) 81
What's going on (July) 70

Revenue Canada/Revenu Canada
Has Revenue Canada become "Big Brother"?, D.A. Ward (April) 22
Revenu Canada est-il tout-puissant?, D.A. Ward (avril) 30

Risk management/Gestion des risques
Effective risk management, K. Kakacek (Mar) 28
Gestion des risques, K. Kakacek (mars) 34
Risk management: insuring against all odds, R.B. Sykes (Dec) 42

Small business department
Ed. by G. Cunningham
Banker's advice to CAs, A, P.P. DiLauro and H.F. Dooyeweerd (Oct) 91
Expanding accounting services to improve the bottom line, W.J. Hawes (June) 66
Helping your clients computerize, P. Fedirchuk and M. Ruthenberg (Aug) 116
Retirement planning for small and medium-sized companies, A.H. Shapira (April) 64
Second-wave CAs are obsolete, G. Cunningham (Dec) 92
Time equals profits, H. Taylor (Feb) 74

Taxation/Fiscalité
Another perspective on deferred income taxes, N. Brouard and M. Legault (May) 52
Case of tax evasion: an accountant's day in court, A, T. Avey and M. Quigley (Sept) 58
Crédit d'impôt à l'achat d'actions, Le, J.C. Clark (août) 128
Easing the pain of severance pay, R.F. Murrill (Jan) 38
Écueils de l'article 85, Les, C.R. Plume (déc) 32
Impôt reporté est-il une dette ou un produit?, L', N. Brouard et M. Legault (mars) 48
Pitfalls of Section 85, The, C.R. Plume (Dec) 22
Taking advantage of corporate partnerships, W.D. Goodman (Mar) 42
Unitary taxation: an unfair burden for Canadian multinationals, W.S. Bernstein (Oct) 60
Why wholesale tax had to be shelved, D.E. Hartnoll (jan) 42

Taxation department/ Rubrique Fiscalité
Ed. by G.M. Colley
Arrêt Stubart et le critère de la légitimité, L', G. Turner (nov) 87
Assurance-rachat d'actions, L', J. Bernstein et P. Bourbonnière (jan) 50
Canada-US Tax Treaty comes of age, The, S. Blau (Oct) 96
Nouvelle convention fiscale entre le Canada et les États-Unis, S. Blau (oct) 99
Crédit d'impôt à l'achat d'actions, Le, J. Clark (août) 128
De nouveaux stimulants fiscaux pour la recherche et le développement, R. MacLise et C. Rinfret (fév) 59
En vedette: les obligations coupons détachés (avril) 76
Income tax objections and appeals, M. Swartz (May) 69
Life-insured buy-sell agreements, J. Bernstein and P. Bourbonnière (Jan) 47
Management companies: a fashionable fad or a sound tax-planning vehicle?, D.A. Novis and L. N. Rose (Sept) 75
Sociétés de gestion: mode passagère ou instrument utile de planification?, Les, D.A. Novis et L.N. Rose (sept) 79
New small business tax rules, The, M. Gilfix and R. Raich (June) 72
New tax incentives for R&D, R. MacLise and C. Rinfret (Feb) 52
Nonprofit organizations — an endangered species, G. Brossard and M. Saint Pierre (Dec) 78
Oppositions et appels en matière de cotisation, M. Swartz (mai) 74
Organismes sans but lucratif, une espèce en voie de disparition, Les, G. Brossard et M. Saint-Pierre (déc) 81
Planification fiscale de fin d'exercice (mars) 66
Régime fiscal des petites entreprises: de nouvelles règles, M. Gilfix et R. Raich (juin) 76
Revenue Canada's new spirit of goodwill, G.M. Colley (July) 65
Revenu Canada: une bonne volonté soudaine, G.M. Colley (juillet) 67
Share-purchase tax credit, The, J.C. Clark (Aug) 124
Some year-end tax planning considerations (Mar) 63
Stripped bonds: an interesting proposition (April) 73
Stubart and the business-purpose test, G. Turner (Nov) 80

Tax shelters
MURBs: A tax shelter on shaky ground, C.E. Beil and A.B. Davidson (April) 38

Valuations/Évaluations
CA's role in valuations: an inside-out perspective, The, R.M. Wise (Sept) 28
Rôle du C.A. dans la détermination de la juste valeur, Le, R.M. Wise (sept) 42

Index of contributors/ Répertoire des auteurs

Adams, K., Accounting standards for interest rate futures: it's time for a Canadian perspective (June) 42
Ally, M.A., Bonne recette pour réussir l'examen, Une (Formation des étudiants) (mai) 104
Prescription for success on the UFE, A (Education) (May) 98
Amernic, J.H., Editor of Education/Formation des étudiants department (Mar-Dec)
Challenges and opportunities in accounting education (Education) (Mar) 84
Problèmes et possibilités dans l'enseignement des sciences comptables (Formation des étudiants) (mars) 87
Amernic, J.H. (and W.M. Lemon), Avons-nous besoin d'un cadre théorique comptable au Canada? (juillet) 28
Do we need a Canadian conceptual framework? (July) 22
Anderson, B.H., The *Adams Report*: still a catalyst for progress? (Nov) 52
Andersson, M., Improving project management capabilities (Management) (Oct) 86
Avey, T. (and M. Quigley), A Case of tax evasion: an accountant's day in court (Sept) 58
Baillie, W.J., Expanded investment tax credits a boon to Canadian business (May) 42
Baines, R.A. (and R. Dieter, J. Stewart), Méthode du report d'impôt: le débat se poursuit, La (Recherche) (mars) 73
Tax allocation revisited (Research) (Mar) 69
Barrington, K.A., Macro gains for micros (EDP) (Mar) 96
Beil, C.E. (and A.B. Davidson), MURBs: A tax shelter on shaky ground (April) 38
Bernstein, J. (and P. Bourbonnière), L'assurance-rachat d'actions (Fiscalité) (jan) 50
Life-insured buy-sell agreements (Taxation) (Jan) 47
Bernstein, W.S., Unitary taxation: an unfair burden for Canadian multinationals (Oct) 60
Blanchette, R. (et R. Denis), Une meilleure utilisation de la formation en gestion des C.A. (nov) 60
Blau, S., Canada-US Tax Treaty comes of age, The (Taxation) (Oct) 96
Nouvelle convention fiscale entre le Canada et les États-Unis (Fiscalité) (oct) 99
Boisclair, J.-P., Challenge of comprehensive auditing, The (Jan) 24
Défi de la vérification intégrée, Le (jan) 30
Boulanger, R. (et D. Wayland), La préoccupation morale en management — Partie 1 (déc) 56
Bourbonnière, P. (and J. Bernstein), L'assurance-rachat d'actions (Fiscalité) (jan) 50
Life-insured buy-sell agreements (Taxation) (Jan) 47
Brossard, G. (and M. Saint-Pierre), Nonprofit organizations — an endangered species (Taxation) (Dec) 78
Organismes sans but lucratif, une espèce en voie de disparition, Les (Fiscalité) (déc) 81
Brouard, N. (and M. Legault), Another perspective on deferred income taxes (May) 52
Impôt reporté est-il une dette ou un produit?, L' (mars) 48
Brown, D.A., Editor of EDP department
Networks: a user's perspective (Aug) 94
Status report on automating the audit, A (EDP) (Nov) 71
Burns, M., 1984 perspective on the CICA's 1981 EDP guideline, A (EDP) (Sept) 95
Campbell, J. (and A. Neuman), Giving lenders the assurance they need (In practice) (Feb) 68
Chesley, G.R. (and J.E.D. Conrod), Comprehensive case revisited, The (Education) (July) 52
Question globale en question, La (Formation des étudiants) (juillet) 57
Cheung, J.K. (and S.P. Roy), Financial futures: a valuable opportunity for risk management (June) 30
Contrats à terme sur titres financiers, Les (juin) 36
Clark, J.C., Crédit d'impôt à l'achat d'actions, Le (Fiscalité) (août) 128
Share-purchase tax credit, The (Taxation) (Aug) 124
Cockburn, D.J., Editor of Auditing/Vérification department
Another way of looking at internal control (Auditing) (Nov) 77
Assessing the auditor's initial assessment of PPE (Auditing) (Sept) 92
Que vaut l'évaluation initiale de la PEP par le vérificateur? (Vérification) (sept) 93
Regard nouveau sur le contrôle interne, Un (Vérification) (nov) 77
Cohen, R.M., 10 ingredients of successful written presentations (Management) (Dec) 64
Colley, G.M., Editor of Taxation/Fiscalité department
En vedette: les obligations coupons détachés (Fiscalité) (avril) 76
Planification fiscale de fin d'exercice (Fiscalité) (mars) 66
Revenue Canada's new spirit of goodwill (Taxation) (July) 65
Revenu Canada: une bonne volonté soudaine (Fiscalité) (juillet) 67
Some year-end tax planning considerations (Taxation) (Mar) 63
Stripped bonds: an interesting proposition (Taxation) (April) 73
Conrod, J.E.D. (and G.R. Chesley), Comprehensive case revisited, The (Education) (July) 52
Question globale en question, La (Formation des étudiants) (juillet) 57

INDEX

Cunningham, G., Editor of Small Business department
Second-wave CAs are obsolete (Small business) (Dec) 92
Crawford, J.C., Editor of Management department
Davidson, A.B. (and C.E. Beil), MURBs: A tax shelter on shaky ground (April) 38
Denham, R.A., Editor of Education/Formation des étudiants department (Jan-Feb)
Canadian professional accounting education: a time for reflection and study (Education) (Jan) 53
Formation comptable au Canada: un temps d'étude et de réflexion, La (Formation des étudiants) (jan) 58
Denis, R. (et R. Bianchette), Une meilleure utilisation de la formation en gestion des C.A. (nov) 60
Denman, J.H., Setting standards for standard setting (Mar) 58
Dieter, R. (and R.A. Baines, J. Stewart), Méthode du report d'impôt: le débat se poursuit, La (Recherche) (mars) 73
Tax allocation revisited (Research) (Mar) 69
DiLauro, P.P. (and H.F. Dooyeweerd), A banker's advice to CAs (Small business) (Oct) 91
Dooyeweerd, H.F. (and P.P. DiLauro), A banker's advice to CAs (Small business) (Oct) 91
Drozd, F.A., When should customers pay for construction work in progress in regulated industries? (Nov) 56
Elmore, B. (and B. Held), Increasing productivity by establishing a service improvement program (In public service) (Jan) 73
Falkins, M., Corporate insurance in tough times (Management) (June) 63
Farrell, L.M., Taxtlation: a new worry for investors (Oct) 80
Taxtlation et choix des investissements (sept) 54
Fearon, V.W., Successfully evaluating and implementing office automation (Management) (Aug) 106
Fedirchuk, P. (and M. Ruthenberg), Helping your clients computerize (Small business) (Aug) 116
Fleming, C.F., Perfecting practice management techniques (In practice) (Dec) 62
Gagné, J.-G., Accountant's comments: let's be positive (Feb) 49
Gilfix, M. (and R. Raich), New small business tax rules, The (Taxation) (June) 72
Régime fiscal des petites entreprises: de nouvelles règles, Le (Fiscalité) (juin) 76
Goodman, W.D., Taking advantage of corporate partnerships (Mar) 42
Gourlay, G.T., Financial reports for employees (Management) (April) 60
Making financial reports more decision oriented (Feb) 42
Greiff, B.S., Executive tradeoffs: juggling personal, family and work life (Aug) 88
Hardie, H.E., A day in the life . . . (Futureaudit) (Aug) 52
Hart, M., How the office of the future is shaping up (Aug) 72
Hartnoll, D.E., Why wholesale tax had to be shelved (Jan) 42
Hawes, W.J., Expanding accounting services to improve the bottom line (Small business) (June) 66
Held, B. (and B. Elmore), Increasing productivity by establishing a service improvement program (In public service) (Jan) 73
Hertzberg, S.A., IRDP: The government incentive plan for all regions (April) 48
Herzog, T.A., The art of delegation (In practice) (Oct) 118
Holman, R., Choosing your words carefully (In practice) (June) 69
Honickman, H.W., The expanding role of microcomputers in business (Aug) 78
Jeffreys, D.E., "Auditor's Standard Report" revised, The (Research) (Oct) 107
CICA releases new Auditing Recommendations (Research) (May) 84
I.C.C.A. publie de nouvelles recommandations en vérification, L' (Recherche) (mai) 89
Révision du chapitre 5400 (Recherche) (oct) 112
Johnston, D.J. (and W.M. Lemon), The inside story on financial statement credibility (June) 50
Kakacek, K., Effective risk management (Mar) 28
Gestion des risques (mars) 34
Kelly, J.J. (and W.K. Strelioff), Objectives of government financial statements (Research) (May) 79
Revue: objectifs des états financiers des gouvernements (Recherche) (mai) 86
Khwaja, R.Z., The criteria approach to major project management (Sept) 68
Kidd, H.P. (and D.H. Leung), Invasion du micro, L' (août) 66
Managing the microcomputer explosion (Aug) 58
Kligman, J.M., New *Handbook* Recommendations on investment tax credits (Research) (June) 79
Nouveau chapitre du *Manuel* sur les crédits d'impôt à l'investissement (Recherche) (juin) 82
Legault, M. (and N. Brouard), Another perspective on deferred income taxes (May) 52
Legault, M. (et N. Brouard), Impôt reporté est-il une dette ou un produit?, L' (mars) 48
Lemon, W.M. (and J.H. Amernic), Avons-nous besoin d'un cadre théorique comptable au Canada? (juillet) 28
Do we need a Canadian conceptual framework? (July) 22
Lemon, W.M. (and D.J. Johnston), The inside story on financial statement credibility (June) 50
Lemon, W.M. (and D. Lindsay), Educating tomorrow's auditors (Education) (Sept) 84
Réorienter la formation en vérification (Formation des étudiants) (sept) 86
Leung, D.H. (and H.P. Kidd), Invasion du micro, L' (août) 66
Managing the microcomputer explosion (Aug) 58
Lindsay, D. (and W.M. Lemon), Educating tomorrow's auditors (Education) (Sept) 84
Réorienter la formation en vérification (Formation des étudiants) (sept) 86
MacLean, P., Terminologie de la vérification des projets d'investissement de grande envergure (Vérification) (jan) 66
Terminology for auditing large-scale capital projects (Auditing) (Jan) 63
MacLise, R. (and C. Rinfret), De nouveaux stimulants fiscaux pour la recherche et le développement (Fiscalité) (fév) 59
New tax incentives for R&D (Taxation) (Feb) 52
Marantz, R.G., Quand la banque exige un remboursement immédiat (nov) 46
When your client faces bankruptcy (Nov) 38
Miller, T.M., Maintaining client confidence (In practice) (April) 67
Murrill, R.F., Easing the pain of severance pay (Jan) 38
Neuman, A. (and J. Campbell), Giving lenders the assurance they need (In practice) (Feb) 68
Novis, D.A. (and L.N. Rose), Management companies: a fashionable fad or a sound tax-planning vehicle? (Taxation) (Sept) 75
Sociétés de gestion: mode passagère ou instrument utile de planification (Fiscalité) (sept) 79
Oakes, K.L., Managing productivity with statistical techniques (Management) (Feb) 79
Parker, R.G., Personal computers: should every executive have one? (EDP) (Jan) 77
Pavlock, E.J., Développement des ressources humaines à temps partiel, une problème à plein temps?, Le (oct) 54
Part-time HRD function: a full-time headache, The (Oct) 48
Peters, R.G., External/internal auditor relationship — Part 1, The (Auditing) (Mar) 78
External/internal auditor relationship — Part 2, The (Auditing) (May) 92
Relations entre le vérificateur interne et le vérificateur externe — 1re partie, Les (Vérification) (mars) 81
Relations entre le vérificateur interne et le vérificateur externe — 2e partie, Les (Vérification) (mai) 96
Picard, J.S., Productivité, un défi à la mesure du gestionnaire financier, La (mai) 64
Productivity: a made-to-measure challenge for financial managers (July) 36
Plume, C.R., Écueils de l'article 85, Les (déc) 32
Pitfalls of Section 85, The (Dec) 22
Pollard, D.L., Expert-comptable mène l'enquête, L' (fév) 34
Public accountant as private eye, The (Feb) 28
Quigley, M. (and T. Avey), A case of tax evasion: an accountant's day in court (Sept) 58
Raich, R. (and M. Gilfix), New small business tax rules, The (Taxation) (June) 72
Régime fiscal des petites entreprises: de nouvelles règles, Le (Fiscalité) (juin) 76
Reiter, C.J., Évaluation du risque, L' (Vérification) (juillet) 49
Risk assessment: an important part of the audit (Auditing) (July) 47
Rinfret, C. (and R. MacLise), De nouveaux stimulants fiscaux pour la recherche et le développement (Fiscalité) (fév) 59
New tax incentives for R&D (Taxation) (Feb) 52
Rose, L.N. (and D.A. Novis), Management companies: a fashionable fad or a sound tax-planning vehicle? (Taxation) (Sept) 75
Sociétés de gestion: mode passagère ou instrument utile de planification (Fiscalité) (sept) 79
Ross, A.G., Where is comptrollership in government? (In public service) (Sept) 88
Rousseau, L., Rotation du personnel, La (oct) 76
What are the real costs of employee turnover (Dec) 48
Rowan, H., Editor of Law/Jurisprudence department
Roy, S.P. (and J.K. Cheung), Financial futures: a valuable opportunity for risk management (June) 30
Rubenstein, D.B., Auditing what isn't (In public service) (Nov) 66
Ruthenberg, M. (and P. Fedirchuk), Helping your clients computerize (Small business) (Aug) 116
Saint-Pierre, M. (and G. Brossard), Nonprofit organizations — an endangered species (Taxation) (Dec) 78
Organismes sans but lucratif, une espèce en voie de disparition, Les (Fiscalité) (déc) 81
Sayers, J.G., Editor of In practice department
Shapira, A.H., Retirement planning for small and medium-sized companies (Small business) (April) 64
Shapiro, M.S., Improving the billing and collection process (In practice) (Aug) 119
Simke, J.M., The changing profile of financial managers (July) 42
Snodgrass, R.E., Editor of In public service department
Stewart, J. (and R.A. Baines, R. Dieter), Méthode du report d'impôt: le débat se poursuit, La (Recherche) (mars) 73
Tax allocation revisited (Research) (Mar) 69
Stidwell, J., Improving the system development life cycle (EDP) (July) 62
Strelioff, W.K., Objectifs des états financiers des gouvernements (Recherche) (déc) 83
Objectives of government financial statements (Research) (Dec) 88
Strelioff, W.K. (and J.J. Kelly), Objectives of government financial statements (Research) (May) 79
Revue: Objectifs des états financiers des gouvernements (Recherche) (mai) 86
Swartz, M., Income tax objections and appeals (Taxation) (May) 69
Oppositions et appels en matière de cotisation (Fiscalité) (mai) 74
Sykes, R.B., Risk management: insuring against all odds (Dec) 42
Taylor, H., Time equals profits (Small business) (Feb) 74
Thomas, A.R., New R&D incentives challenge conventional accounting (May) 30
Nouveaux encouragements fiscaux à la R&D, Les (mai) 36
Thomas, R.D., Editor of Research/Recherche department
Thornton, D.B., Look at agency theory for the novice — Part 1, A (Education) (Nov) 90
Perspectives sur la théorie de la relation mandant-mandataire — Partie 1 (Formation des étudiants) (nov) 97
Trites, G.D., Comptabilisation des placements de portefeuille: une nouvelle méthode, La (Recherche) (avril) 82
New approach to accounting for portfolio investments, A (Research) (April) 79
Turner, G., Arrêt Stubart et le critère de la légitimité, L' (Fiscalité) (nov) 87
Stubart and the business-purpose test (Taxation) (Nov) 80
Ward, D.A., Has Revenue Canada become "Big Brother"? (April) 22
Revenu Canada est-il tout-puissant? (avril) 30
Wayland, D. (et R. Boulanger), Préoccupation morale en management — Partie 1, La (déc) 56
Wickham, A., Accounting for common services in the government of Canada: mirage or oasis? (In public service) (Mar) 90
Wise, R.M., Editor of Business Valuation department
CA's role in valuations: an inside-out perspective, The (Sept) 28
Essentials of valuation report writing, The (Business valuation) (Dec) 66
Rôle du C.A. dan la détermination de la juste valeur, Le (sept) 42
Value of hindsight, The (Business valuation) (Oct) 120
Wormald, R.A., Distinguishing limited assurances and Section 81 reviews (Research) (Oct) 109
Missions de vérification restreinte et missions d'examen effectuées conformément au chapitre 8100 (Recherche) (oct) 115